

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (For more detailed instructions, see separate instruction sheet.)

PLAINTIFFS

JULIE BABAUJA SANTOS, individually,
and on behalf of all those
similarly situated

DEFENDANTS

FEUX CANACHTO, GOVERNOR OF GUAM
ARTILAGAN, DIRECTOR OF REVENUE
& TAXATION, LOURDES M-PENEZ,
DIRECTOR OF DEPARTMENT OF
ADMINISTRATION, DOUGLAS B. MOYLAN
ATTORNEY GENERAL; and GOV'T OF GUAM

COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF _____
(EXCEPT IN U.S. PLAINTIFF CASES)

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT _____

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE
TRACT OF LAND INVOLVED

ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

PHILLIPS & BORDALO, P.C.
40 W. O'BRIEN DRIVE, STE 102
HAGATNA, GUAM 96910

ATTORNEYS (IF KNOWN)

04-00006

(PLACE AN IN ONE BOX ONLY)

BASIS OF JURISDICTION

1 U.S. PLAINTIFF 2 U.S. DEFENDANT 3 FEDERAL QUESTION (U.S. NOT A PARTY) 5 LOCAL QUESTION

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)

CLASS ACTION PETITION FOR RECOVERY OF INCOME TAX REFUNDS OR IN THE
ALTERNATIVE FOR A WRIT IN THE NATURE OF MANDAMUS

(PLACE AN IN ONE BOX ONLY)

NATURE OF SUIT

CONTRACT	TORTS	ACTIONS UNDER STATUTES		
		CIVIL RIGHTS	FORFEITURE/PENALTY	OTHER STATUTES
<input type="checkbox"/> 110 INSURANCE	PERSONAL INJURY	<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 875 CUSTOMER CHALLENGE 12 USC 3410
<input type="checkbox"/> 120 MARINE	<input type="checkbox"/> 310 AIRPLANE	<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 891 AGRICULTURAL ACTS
<input type="checkbox"/> 130 MILLER ACT	<input type="checkbox"/> 315 AIRPLANE PRODUCT LIABILITY	<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT
<input type="checkbox"/> 140 NEGOTIABLE INSTRUMENT	<input type="checkbox"/> 320 ASSAULT, LIBEL & SLANDER	<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS
<input type="checkbox"/> 150 RECOVERY OF OVERPAYMENT & ENFORCEMENT OF JUDGMENT	<input type="checkbox"/> 330 FEDERAL EMPLOYERS' LIABILITY	<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 650 AIRLINE REGS.	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT
<input type="checkbox"/> 151 MEDICARE ACT	<input type="checkbox"/> 340 MARINE		<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT
<input type="checkbox"/> 152 RECOVERY OF DEFAULTED STUDENT LOANS	<input type="checkbox"/> 345 MARINE PRODUCT LIABILITY		<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE ACT
<input type="checkbox"/> 153 RECOVERY OF OVERPAYMENT OF VETERANS BENEFITS	<input type="checkbox"/> 350 MOTOR VEHICLE		LABOR	<input type="checkbox"/> 950 CONSTITUTIONALITY OF STATE STATUTES
<input type="checkbox"/> 160 STOCKHOLDERS SUITS	<input type="checkbox"/> 355 MOTOR VEHICLE PRODUCT LIABILITY		<input type="checkbox"/> 710 FAIR LABOR STANDARDS	<input type="checkbox"/> 970 NARA, TITLE II
<input type="checkbox"/> 190 OTHER CONTRACT	<input type="checkbox"/> 360 OTHER PERSONAL INJURY		<input type="checkbox"/> 720 LABOR/MGMT. RELATIONS	<input type="checkbox"/> 890 OTHER STATUTORY ACTIONS
<input type="checkbox"/> 195 CONTRACT PRODUCT LIABILITY	<input type="checkbox"/> 365 PERSONAL INJURY PRODUCT LIABILITY		<input type="checkbox"/> 730 LABOR/MGMT. REPORTING & DISCLOSURE ACT	
	REAL PROPERTY		<input type="checkbox"/> 740 RAILWAY LABOR ACT	
	PERSONAL PROPERTY		<input type="checkbox"/> 790 OTHER LABOR LITIGATION	
<input type="checkbox"/> 210 CONDEMNATION	<input type="checkbox"/> 370 OTHER FRAUD		<input type="checkbox"/> 791 EMPLOYEE RETIREMENT INCOME SECURITY ACT	
<input type="checkbox"/> 220 FORECLOSURE	<input type="checkbox"/> 371 TRUTH IN LENDING		<input type="checkbox"/> 820 COPYRIGHT	
<input type="checkbox"/> 230 RENT LEASE & EJECTMENT	<input type="checkbox"/> 380 OTHER PERSONAL PROPERTY DAMAGE		<input type="checkbox"/> 830 PATENT	
<input type="checkbox"/> 240 TORTS TO LAND	<input type="checkbox"/> 385 PROPERTY DAMAGE PRODUCT LIABILITY		<input type="checkbox"/> 840 TRADEMARK	
<input type="checkbox"/> 245 TORT PRODUCT LIABILITY				
<input type="checkbox"/> 290 ALL OTHER REAL PROPERTY				

RECEIVED

FEB 12 2004

DISTRICT COURT OF GUAM
HAGATNA, GUAM

PLACEMENT IN ONE BOX ONLY		ORIGIN	LOCAL QUESTIONS		REMARKS	
<input checked="" type="checkbox"/> ORIGINAL	<input type="checkbox"/> REMOVED FROM	STATE COURT	<input type="checkbox"/> 3 REMANDERED FROM	APPELATE COURT	<input type="checkbox"/> 4 REINSTATED OR	<input checked="" type="checkbox"/> THIS IS A CLASS ACTION
<input type="checkbox"/> TRANSEFFING		<input type="checkbox"/> MULTIDISTRICT	<input type="checkbox"/> DOMESTIC	<input type="checkbox"/> RELATIONS	<input type="checkbox"/> 910 PROBATE	<input checked="" type="checkbox"/> CHECK IF THIS IS A CLASS ACTION
<input type="checkbox"/> APPEAL TO DISTRICT COURT		<input type="checkbox"/> APPEAL TO DISTRICT JUDGE	<input type="checkbox"/> INSANITY	<input type="checkbox"/> 920 SUBSTITUTE	<input type="checkbox"/> 930 PROBATE	<input type="checkbox"/> UNDERR.F.R.C.P. 23
<input type="checkbox"/> APPEAL TO DISTRICT JUDGE		<input type="checkbox"/> INSANITY	<input type="checkbox"/> PROBATE	<input type="checkbox"/> 940 SUBSTITUTE	<input type="checkbox"/> OTHER	<input type="checkbox"/> JURY DEMAND
		<input type="checkbox"/> YES	Check YES only if demanded in complaint			
						COMMENTS (use if additional space is required):
						DATE 2-12-04
			SIGNATURE OF ATTORNEY OR RECORD			

INSTRUCTIONS: After completing the front side of form JS 44B, complete the information requested below.

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(Rev. 1/03)
JS 44B



The Law Offices of

PHILLIPS & BORDALLO

A Professional Corporation

410 West O'Brien Drive, Suite 102 Hagåtña, Guam 96910-5044
Tel: (671) 477-ABCD (2223) • Fax: (671) 477-2FAX (2329)
"I Erensia, Lina'Ta', Espiritu-ta"

FILED
DISTRICT COURT OF GUAM

FEB 12 2004

MARY L. M. MORAN
CLERK OF COURT

5 Attorneys for Petitioner



6 DISTRICT COURT OF GUAM
7 TERRITORY OF GUAM

8 JULIE BABAUTA SANTOS, individually, and)
9 on behalf of all those similarly situated,)

DOCKET NO. 04-00006

10)
11 Petitioner,)
12)
13)
14 vs.)
15 FELIX A. CAMACHO, Governor of Guam,)
16 ART ILAGAN, Director of Department of)
17 Revenue and Taxation, LOURDES M.)
18 PEREZ, Director of Department of)
19 Administration, DOUGLAS B. MOYLAN,)
20 Attorney General; and GOVERNMENT OF)
21 GUAM,)
22 Respondents.)
23)
24)
25)
26)
27)
28)

**CLASS ACTION PETITION FOR
RECOVERY OF INCOME TAX
REFUNDS OR IN THE
ALTERNATIVE FOR A WRIT
IN THE NATURE OF
MANDAMUS**

Petitioner, Julie Babauta Santos (hereinafter "Petitioner"), individually and on behalf of all those similarly situated, petitions this Court for the recovery of income tax refunds, or, in the alternative, for a writ in the nature of mandamus directed to Respondents, in their official capacities, and by this verified Petition alleges:

JURISDICTION

1. This Court has exclusive original jurisdiction pursuant to 48 U.S.C. §1421i(h) and 28 U.S.C. §1361.

PARTIES

2. Petitioner is a United States citizen, a Guam resident, and a taxpayer. Petitioner is over the age of 18 years, and is legally qualified to receive the refundable earned income tax credits (the "EIC") which Petitioner is seeking to have implemented and applied to Guam taxpayers.

3. Respondent Felix P. Camacho, Governor of Guam (hereinafter "Respondent Camacho"), is the Governor of Guam, such office established within the Government of Guam by virtue of the 1950 Organic Act of Guam (the "Organic Act"), 48 U.S.C. §1421, et seq., and responsible for the administration and enforcement of the Guam Territorial Income Tax ("GTIT"). 48 U.S.C. §1421i.

4. Respondent Art Ilagan, Director of the Department of Revenue and Taxation (hereinafter "Respondent Ilagan"), is responsible under the Governor with the administration and enforcement of the GTIT, as provided by 11 G.C.A. §§1104 and 1107.

5. Respondent Lourdes M. Perez, Director of the Department of Administration (hereinafter "Respondent Perez"), is responsible to set aside all money reserved for income tax refunds, earned income tax credits and child tax credits from income tax receipts, as required by the Income Tax Refund Reserve Fund Law. 11 G.C.A. §50104.

6. Respondent Douglas B. Moylan, Attorney General of Guam (hereinafter "Respondent Moylan"), is the elected Attorney General of Guam, the head of the Department

1 of Law and chief legal officer of the Government of Guam, and has the duty to institute
2 proceedings to have determined by the courts the validity of any law.
3

4 7. Respondent Government of Guam, created through the Organic Act, is made up of
5 three (3) co-equal branches of government consisting of the Executive, Legislative, and
6 Judicial branches, and only has those powers granted to it through the Organic Act.
7

THE CLASS

8 8. Petitioner brings this petition on Petitioner's own behalf and on behalf of all persons
9 similarly situated. The class Petitioner represents consists of all Guam taxpayers who were
10 and are entitled to be paid refundable earned income tax credits under the GTIT and the
11 Earned Income Program.
12

13 9. The class Petitioner represents numbers at least 5,000 and is so numerous that the
14 joinder of each member of the class is impracticable.
15

16 10. There is a well defined community interest in the questions of law and fact affecting
17 the class Petitioner represents. The class members' claims against Respondents involve
18 questions of common or general interest, in that the statutory formula used to determine
19 qualification for refundable earned income tax credits has never been applied. The questions
20 are such that proof of a state of facts common to the members of the class will entitle each
21 member of the class to the relief requested in this Petition.
22

23 11. The members of the class Petitioner represents have no plain, speedy, or
24 adequate remedy at law against Respondents other than by maintenance of this class action,
25 because Petitioner is informed and believes, and on the basis of that information and belief
26 alleges, that the damage to each member of the class is relatively small, and that it would be
27

economically infeasible to seek recovery against Respondents other than by a class action.

12. The prosecution of separate actions by individual members of the class would create a risk of adjudications with respect to individual members of the class which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications.

13. Petitioner will fairly and adequately represent and protect the interests of the class, because Petitioner is a member of the class and Petitioner's claims are typical of those in the class, and counsel for Petitioner is experienced in class actions of this nature.

PETITIONER'S CLAIMS

14. Congress organized Guam as an unincorporated possession of the United States through the Organic Act of Guam, 48 U.S.C. § 1421 et. seq. Congress also provided an income tax scheme for Guam in 48 U.S.C. § 1421i ("Income Tax Section").

15. Guam residents do not pay any income tax to the U.S. federal government; instead, they pay a territorial income tax to the government of Guam. Rather than writing an entirely new tax code for Guam, Congress applied certain provisions of the Internal Revenue Code, 26 U.S.C. § 1 et. seq. ("IRC."), to Guam as the Guam Territorial Income Tax, including Subtitle A, which contains the EIC. 26 U.S.C. §32.

16. In passing the Income Tax Section, Congress intended to provide uniform treatment for United States and Guam taxpayers. Only those provisions of the IRC that are manifestly inapplicable or incompatible with the intent of the Income Tax Section do not apply to Guam taxpayers. The EIC is not manifestly inapplicable or incompatible with the intent of the Income Tax Section.

1 17. The EIC was enacted in part to provide special tax benefits to low-income workers
2 by reducing tax burdens and making employment more attractive than welfare.
3

4 18. Under the mirror code, Guam taxpayers have been eligible for the EIC since its
5 effective date in 1975, and remain eligible unless Guam de-links from the IRC and enacts its
6 own tax code. Guam has not de-linked from the IRC nor has it enacted its own tax code.

7 19. On February 28, 1996, Public Law 23-74, sponsored by then-Senator Felix P.
8 Camacho, specifically made the EIC applicable to Guam. Although the provisions of Public
9 Law 23-74 were later repealed, the Guam Legislature, through Public Law 24-61:4, as
10 amended by Public Law 25-03:IV;22, enacted the Earned Income Program (the "Earned
11 Income Program") to mandate the fulfillment of the Government of Guam's obligations under
12 the Income Tax Section. 11 G.C.A. §42101, et. seq.

13 20. Section 42103 of Title 11 G.C.A. requires the Earned Income Program be
14 instituted using the same income levels as are used in the EIC law "to compute a subsidy
15 which will be paid to residents of Guam who file Income Tax Returns to the Department of
16 Revenue and Taxation."

17 21. Section 50103 of Title 11 G.C.A. requires Respondent Illagan, in consultation with
18 Respondent Perez and the Director of the Bureau of Budget and Management Research, to
19 establish a formula for reserving income tax receipts to pay income tax refunds, earned
20 income tax credits and child tax credits.

21 22. Section 50104 of Title 11 G.C.A. requires Respondent Perez to set aside all
22 money reserved for income tax refunds, earned income tax credits and child tax credits from
23 income tax receipts.

1 23. The Guam Supreme Court recently held that the substantive provisions of the IRC
2 enlisted in the Organic Act, including the EIC, must be applied in mirrored fashion to Guam,
3 and the Governor is required to enforce and administer the EIC. See In re Request of I Mina
4 Bente Sing'ko Na Liheslaturan Guahan Relative to the Application of the Earned Income Tax
5 Credit Program to Guam Taxpayers, 2001 Guam 3 (2001).

6
7 24. Respondents have refused requests for refundable earned income tax credits,
8 and have publicly continued to allege that the EIC is inapplicable to Guam taxpayers.
9

10 25. Respondents have failed to pay refundable earned income tax credits to
11 Petitioner, and continued to deny Guam taxpayers the benefits of the Earned Income
12 Program, as mandated by the Organic Act and Guam law.

13 26. Petitioner seeks relief in the form of damages for all unpaid refundable earned
14 income tax credits for the years 1998, 1999, 2000, 2001, 2002, and 2003, in the approximate
15 amount of One Hundred Twelve Million and Four Hundred Thousand Dollars
16 (\$112,400,000.00). See Government of Guam EITC Costs (Projected), based on U.S.
17 Treasury projections of average annual growth rate in the United States, attached herein as
18 Exhibit "A."

19 27. In the alternative, Petitioner seeks a writ in the nature of mandamus compelling
20 Respondents to implement the EIC as required by the Organic Act and Guam law, and
21 furthermore, that Respondents pay to Petitioner and the class all unpaid refundable earned
22 income tax credits for the years 1998, 1999, 2000, 2001, 2002, and 2003, in the approximate
23 amount of One Hundred Twelve Million and Four Hundred Thousand Dollars
24 (\$112,400,000.00). Petitioner has a clear right to the relief sought, Respondents have plainly
25

1 defined, peremptory and non-discretionary duties to implement the EIC and to pay unpaid
2 refundable income tax credits, and no other adequate remedy is available.
3

4 28. Petitioner has incurred, and will continue to incur, expenses for costs and
5 attorneys' fees necessary for the investigation, formulation, and prosecution of this action.
6 Those attorney fees and other expenditures will result in a benefit to all members of the class.
7

8 WHEREFORE, Petitioner prays for judgment against Respondents as follows:
9

10 1. Damages in the approximate amount of One Hundred Twelve Million and Four
11 Hundred Thousand Dollars (\$112,400,000.00), for the payment of refundable earned income
12 tax credits for the years 1998 through 2003, or some other amount to be shown at trial.
13

14 2. In the alternative, a writ in the nature of mandamus compelling Respondents to
15 implement the EIC and pay Petitioner and the class all unpaid refundable earned income tax
16 credits for the years 1998 through 2003, in the approximate amount of One Hundred Twelve
17 Million and Four Hundred Thousand Dollars (\$112,400,000.00),, or some other amount to be
18 shown at trial.
19

20 3. Petitioner recover costs and attorneys' fees in the amount of ten percent (10%) of
21 the total amount recovered by the class.
22

23 4. Payment of Petitioner's costs and attorneys' fees from the amount recovered for the
24 common benefit of the class; and
25

26 5. The Court grant such other relief as at law or in equity may be granted, whether or
27 not prayed for herein.
28

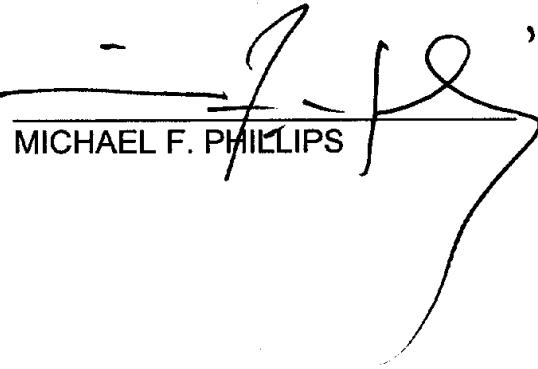
PHILLIPS & BORDALLO

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Respectfully submitted this 12th day of February, 2004.

PHILLIPS & BORDALLO, P.C.
Attorneys for Petitioner

BY:


MICHAEL F. PHILLIPS

PHILLIPS & BORDALLO

VERIFICATION

GUAM, U.S.A.)
CITY OF HAGÄTÑA)
)ss.

The undersigned, being first duly sworn, deposes and says that she is a party to the above-entitled matter; the foregoing document is true of her own knowledge, except as to matters which are therein stated on her information or belief and as to those matters she believes them to be true.

JULIE BABAUTA SANTOS

SUBSCRIBED AND SWORN to before me this 12th day of February, 2004.

NOTARY PUBLIC

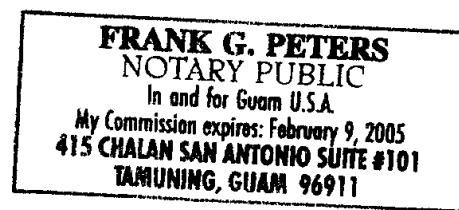
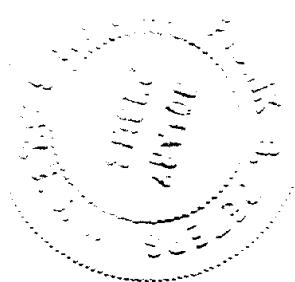


Table D

**Government of Guam
EITC Costs (Projected) ***

<u>Year</u>	<u>Returns Filed</u>	<u>Average Annual Growth Rate</u>	<u>EITC Costs (in millions)</u>
1998	15,300	1.5%	17.1
1999	16,500	1.5%	17.6
2000	17,200	1.5%	18.1
2001	18,500	1.5%	18.5
2002	19,500	1.5%	19.1
2003	20,300	3.0%	22.0
2004	21,500	4.0%	24.0
2005	23,000	4.0%	26.0

- Based on U.S. Treasury projections of average annual growth rate in the United States

EXHIBIT A

United States District Court

DISTRICT OF _____

JULIE BABAUTA SANTOS,
INDIVIDUALLY AND ON BEHALF OF
ALL THOSE SIMILARLY SITUATED

v.

FEUX CANACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOUADES PEREZ, DIRECTOR OF DEPT OF ADMINISTRATION
DOUGLAS NOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

SUMMONS IN A CIVIL CASE

CASE NUMBER: CN 04-0006

TO: (Name and address of defendant)

FELIX CANACHO, GOVERNOR OF GUAM

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL P. PHILLIPS
PHILLIPS & BORDALO, P.C.
410 W. O'BRIEN DRIVE
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

CLERK

(BY) DEPUTY CLERK

FEB 13 2004

DATE

COPY

ACKNOWLEDGED RECEIPT

By: MJM
Date: 02/13/04

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE
NAME OF SERVER (PRINT)	TITLE

Check one box below to indicate appropriate method of service

- Served personally upon the defendant. Place where served: _____
- Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
Name of person with whom the summons and complaint were left: _____
- Returned unexecuted: _____
- Other (specify): _____

STATEMENT OF SERVICE FEES

TRAVEL	SERVICES	TOTAL

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____
Date _____

Signature of Server _____

Address of Server _____

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

United States District Court

DISTRICT OF _____

JULIE BABALTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

v.

CASE NUMBER: CV 04-00006

FELIX CAMACHTO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES N. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS NOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

GOVERNMENT OF GUAM

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & BORDAHO, P.C.
410 W. O'BRIEN DRIVE
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

CLERK

(BY) DEPUTY CLERK

FEB 13 2004

DATE

COPY

ACKNOWLEDGED RECEIPT

By: Morr
Date: 2/18/04

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE
NAME OF SERVER (PRINT)	TITLE

Check one box below to indicate appropriate method of service

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- Returned unexecuted: _____
- Other (specify): _____

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Date _____

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Address of Server _____

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United States District Court

DISTRICT OF _____

JULIE BABAUTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

v.

CASE NUMBER: CV 04-00006

FELIX CAMACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES M. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS NOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

ART ILAGAN
DIRECTOR
DEPARTMENT OF REVENUE
& TAXATION

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & PORDAHO, P.C.
440 W. O'BRIEN DRIVE
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MURKAN
Clerk Of Court

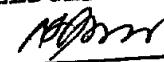
FEB 13 2004

CLERK

DATE


(BY) DEPUTY CLERK

ACKNOWLEDGED RECEIPT

By: 
Date: 2/13/04

COPY

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE
NAME OF SERVER (PRINT)	TITLE

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- Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
Name of person with whom the summons and complaint were left: _____
- Returned unexecuted: _____
- Other (specify): _____

STATEMENT OF SERVICE FEES

TRAVEL	SERVICES	TOTAL
--------	----------	-------

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____ Date _____ Signature of Server _____

Address of Server _____

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

United States District Court

DISTRICT OF

JULIE BABALTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

v.

CASE NUMBER: CV 04-00006

FELIX CAMACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES M. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS NOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

LOURDES M. PEREZ
DIRECTOR
DEPARTMENT OF ADMINISTRATION

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & BORDALO, PC
410 W. O'BRIEN DR.
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

FEB 13 2004

CLERK

DATE

(BY) DEPUTY CLERK

COPY

ACKNOWLEDGED RECEIPT

By:

Date:

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE	
NAME OF SERVER (PRINT)	TITLE	
<i>Check one box below to indicate appropriate method of service</i>		
<input type="checkbox"/> Served personally upon the defendant. Place where served: _____	_____	
<input type="checkbox"/> Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein. Name of person with whom the summons and complaint were left: _____	_____	
<input type="checkbox"/> Returned unexecuted: _____	_____	
<input type="checkbox"/> Other (specify): _____	_____	
STATEMENT OF SERVICE FEES		
TRAVEL	SERVICES	TOTAL

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____
Date _____

Signature of Server _____

Address of Server _____

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

United States District Court

DISTRICT OF _____

JULIE BABAUTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

CASE NUMBER: CV 04-00006

v.
FELIX CAMACHTO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES N. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS NOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

DOUGLAS NOYLAN
ATTORNEY GENERAL

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & PORDAHO, P.C.
410 W. O'BRIEN DRIVE
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

CLERK

(BY) DEPUTY CLERK

DATE

FEB 13 2004

ACKNOWLEDGED RECEIPT

By: Mary L. M. Moran
Date: 2/13/04

COPY

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE
NAME OF SERVER (PRINT)	TITLE

Check one box below to indicate appropriate method of service

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- Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
Name of person with whom the summons and complaint were left: _____
- Returned unexecuted: _____
- Other (specify): _____

STATEMENT OF SERVICE FEES

TRAVEL	SERVICES	TOTAL

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